STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2017-188
March 2017

COLLIER COUNTY
DISTRICT SCHOOL BOARD

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and
Student Transportation

For the Fiscal Year Ended
June 30, 2016



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2015-16 fiscal year, Dr. Kamela Patton served as Superintendent and the following individuals served as Board members:

Board Member	District No.
Kelly Lichter	1
Kathleen Curatolo, Chair to 11-16-15	2
Erika Donalds	3
Julie Sprague, Chair from 11-17-15, Vice Chair to 11-16-15	4
Roy M. Terry, Vice Chair from 11-17-15	5

The team leader was Christopher Tynes, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

This report and other reports prepared by the Auditor General are available at:

www.myflorida.com/audgen

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 • 111 West Madison Street • Tallahassee, FL 32399-1450 • (850) 412-2722

COLLIER COUNTY DISTRICT SCHOOL BOARD

TABLE OF CONTENTS

Page No.

SUMMARY i

INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT 1

SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS

Reported Full-Time Equivalent Student Enrollment 4

Schools and Students 4

Teachers 5

Proposed Adjustments 5

SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT 6

SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL 7

SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS

Overview 10

Findings 10

SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS 16

NOTES TO SCHEDULES 19

INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION 22

SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS 25

SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS

Overview 27

Findings 27

SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS 29

NOTES TO SCHEDULES 30

MANAGEMENT'S RESPONSE 31

COLLIER COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12, the Collier County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2016. Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 6 of the 54 students in our Career Education 9-12 test. None of the 54 students in our Career Education 9-12 test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 17 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 1.2073 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 5.4160 (5.2865 applicable to District schools other than charter schools and .1295 applicable to charter schools). Noncompliance related to student transportation resulted in 3 findings and a proposed net adjustment of negative 10 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2016, was $4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative $22,501 (negative 5.4160 times $4,154.45), of which $21,963 is applicable to District schools other than charter schools and $538 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Collier County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State

system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Collier County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 59 schools other than charter schools, 5 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling $25.1 million was provided through the FEFP to the District for the District-reported 45,342.38 unweighted FTE as recalibrated, which included 2,235.80 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student

exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23 Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received $7 million for student transportation as part of the State funding through the FEFP.

AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Phone: (850) 412-2722
Fax: (850) 488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Collier County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our Career Education 9-12 test involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12, the Collier County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[1] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are

[1] A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment is presented in *SCHEDULES A, B, C,* and *D*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 27, 2017

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2016, the Collier County District School Board (District) reported to the Department of Education 45,342.38 unweighted FTE as recalibrated, which included 2,235.80 unweighted FTE as recalibrated for charter schools, at 59 District schools other than charter schools, 5 charter schools, 1 cost center, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (67) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (18,264) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 6 of the 54 students in our Career Education 9-12 test.[2] None of the students in our Career Education 9-12 test attended charter schools.

Our populations and tests of schools and students are summarized as follows:

	Number of Schools		Number of Students at Schools Tested		Students with	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	66	20	12,375	231	2	31,008.7400	171.2960	5.4327
Basic with ESE Services	65	20	2,963	153	0	8,321.3600	138.3578	1.0000
ESOL	60	19	2,554	485	3	4,766.2300	379.2934	(5.7505)
ESE Support Levels 4 and 5	35	16	289	246	2	468.7200	211.3530	(1.0873)
Career Education 9-12	13	2	83	54	6	777.3300	10.5746	(.8022)
All Programs	67	20	18,264	1,169	13	45,342.3800	910.8748	(1.2073)

[2] For Career Education 9-12, the material noncompliance is composed of Findings 2 and 4 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (881, of which 835 are applicable to District schools other than charter schools and 46 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 249 and found exceptions for 6 teachers.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C,* and *D*.)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the Department of Education.

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT

District Schools Other Than Charter Schools		Proposed Net	Cost	Weighted
No.	Program (1)	Adjustment (2)	Factor	FTE (3)
101	Basic K-3	3.5604	1.115	3.9698
102	Basic 4-8	.5970	1.000	.5970
103	Basic 9-12	.0858	1.005	.0862
112	Grades 4-8 with ESE Services	1.0000	1.000	1.0000
130	ESOL	(4.5610)	1.180	(5.3820)
254	ESE Support Level 4	(.5871)	3.613	(2.1212)
255	ESE Support Level 5	(.5002)	5.258	(2.6301)
300	Career Education 9-12	(.8022)	1.005	(.8062)
	Subtotal	(1.2073)		(5.2865)

Charter Schools		Proposed Net	Cost	Weighted
No.	Program (1)	Adjustment (2)	Factor	FTE (3)
101	Basic K-3	.7144	1.115	.7966
103	Basic 9-12	.4751	1.005	.4775
130	ESOL	(1.1895)	1.180	(1.4036)
	Subtotal	.0000		(.1295)

Total of Schools		Proposed Net	Cost	Weighted
No.	Program (1)	Adjustment (2)	Factor	FTE (3)
101	Basic K-3	4.2748	1.115	4.7664
102	Basic 4-8	.5970	1.000	.5970
103	Basic 9-12	.5609	1.005	.5637
112	Grades 4-8 with ESE Services	1.0000	1.000	1.0000
130	ESOL	(5.7505)	1.180	(6.7856)
254	ESE Support Level 4	(.5871)	3.613	(2.1212)
255	ESE Support Level 5	(.5002)	5.258	(2.6301)
300	Career Education 9-12	(.8022)	1.005	(.8062)
	Total	(1.2073)		(5.4160)

Notes: (1) See NOTE A7.

(2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

No.	Program	Proposed Adjustments (1) #0151	#0181	#0311	Balance Forward
101	Basic K-3	.....	.....	.....	.0000
102	Basic 4-8	.....	.....	.....	.0000
103	Basic 9-12	.....	.....	.0700	.0700
112	Grades 4-8 with ESE Services	.....	.....	.....	.0000
130	ESOL	.....	.....	(.0700)	(.0700)
254	ESE Support Level 4	.....	.5002	.....	.5002
255	ESE Support Level 5	.....	(.5002)	.....	(.5002)
300	Career Education 9-12	(.3716)	.....	(.4306)	(.8022)
Total		(.3716)	.0000	(.4306)	(.8022)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

		Proposed Adjustments (1)				
No.	Brought Forward	#0321	#0351	#0472	#7001	Balance Forward
101	.0000	.....	3.5604	.....	.....	3.5604
102	.0000	.9306	.....	.....	(.3336)	.5970
103	.0700	.....	.....	.....	.....	.0700
112	.0000	.....	.....	1.0000	.....	1.0000
130	(.0700)	(.9306)	(3.5604)	.....	.....	(4.5610)
254	.5002	.....	.....	(1.0000)	.....	(.4998)
255	(.5002)	.....	.....	.....	.....	(.5002)
300	(.8022)	.....	.....	.....	.....	(.8022)
Total	(.8022)	.0000	.0000	.0000	(.3336)	(1.1358)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

		Proposed Adjustments (1)				
No.	Program	Brought Forward	#7006	#9032*	#9034*	Total
101	Basic K-3	3.5604	.....	.....	.7144	4.2748
102	Basic 4-8	.5970	.....	.....	.....	.5970
103	Basic 9-12	.0700	.0158	.4751	.....	.5609
112	Grades 4-8 with ESE Services	1.0000	.....	.....	.....	1.0000
130	ESOL	(4.5610)	.....	(.4751)	(.7144)	(5.7505)
254	ESE Support Level 4	(.4998)	(.0873)	.....	.....	(.5871)
255	ESE Support Level 5	(.5002)	.....	.....	.....	(.5002)
300	Career Education 9-12	(.8022)	.....	.....	.....	(.8022)
Total		(1.1358)	(.0715)	.0000	.0000	(1.2073)

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2015-16* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12, the Collier County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings	**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period or the February 2016 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.	
Districtwide - Duplicate Course Reporting	
1. [Ref. 1] Our examination of the Districtwide-reported FTE disclosed that 85 students were incorrectly reported in both the virtual education cost center number 7006 – Collier Virtual Course Offerings (during the June 2016 reporting survey period) and the students' respective schools of enrollment (during the October 2015 and February 2016 reporting survey periods) for the same courses duplicating the FTE reported for these courses. District staff stated that the duplicate reporting was due to a coding error in the District's student information system, Terminal Resource Management System (TERMS), which resulted in the courses and section numbers being recorded at both school locations. However, our review disclosed that as a result of the recalibration process, the FTE for each student did not exceed 1.0 FTE. Accordingly, we are presenting this disclosure finding with no proposed adjustment.	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Naples High School (#0151)		
2. [Ref. 15101] The timecards for three Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:		
300 Career Education 9-12	(.3716)	(.3716)
		(.3716)
Highlands Elementary School (#0181)		
3. [Ref. 18101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:		
254 ESE Support Level 4	.5002	
255 ESE Support Level 5	(.5002)	.0000
		.0000
Barron Collier High School (#0311)		
4. [Ref. 31101] The timecards for three Career Education 9-12 students who participated in OJT indicated that the students did not work during the October 2015 (one student) and the February 2016 (two students) reporting survey periods. We propose the following adjustment:		
300 Career Education 9-12	(.4306)	(.4306)
5. [Ref. 31171] One teacher taught Language Arts to a class that included an ELL student but was not properly qualified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.0700	
130 ESOL	(.0700)	.0000
		(.4306)
Golden Gate Middle School (#0321)		
6. [Ref. 32101] The *ELL Student Plans* for two students in the ESOL Program were incomplete as the Plans did not include relevant instructional programs and courses that were to employ ESOL strategies. We propose the following adjustment:		

Findings		Proposed Net Adjustments (Unweighted FTE)
Golden Gate Middle School (#0321) (Continued)		
102 Basic 4-8	.9306	
130 ESOL	(.9306)	.0000
		.0000

Golden Terrace Elementary School (#0351)

7. [Ref. 35171] One teacher taught basic subject area classes that included ELL students but had earned only 18 of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	3.5604	
130 ESOL	(3.5604)	.0000
		.0000

Cypress Palm Middle School (#0472)

8. [Ref. 47202] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,693 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. The students were reported for class minutes ranging from 1,891 to 1,895 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

9. [Ref. 47201] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Collier Virtual Instruction Program (#7001)		
10. [Ref. 700170] One virtual education teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught a course that required certification in Art. We also noted that the student's parents were not notified of the teacher's out-of-field status. Since the student was reported for only Basic funding, we present this disclosure finding with no proposed adjustment.		.0000
11. [Ref. 700101] One virtual education student in our Basic test did not meet the eligibility requirements to participate in virtual instruction. We propose the following adjustment:		
102 Basic 4-8	(.3336)	(.3336)
		(.3336)
Collier Virtual Instruction Course Offerings (#7006)		
12. [Ref. 700601] One virtual education student in our Basic test did not meet the eligibility requirements to participate in virtual instruction. We propose the following adjustment:		
103 Basic 9-12	(.0715)	(.0715)
13. [Ref. 700670] One virtual education teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Engineering and Technology Education but taught a course that required certification in Physics. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:		
103 Basic 9-12	.0873	
254 ESE Support Level 4	(.0873)	.0000
		(.0715)
Beacon High School (#9027)		
14. [Ref. 902701] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,600 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. The students were reported for		

(*Finding Continues on Next Page)*

Findings	Proposed Net Adjustments (Unweighted FTE)

Beacon High School (#9027) (Continued)

class minutes ranging from 1,800 to 2,000 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

.0000

Marco Island Academy (#9032) Charter School

15. [Ref. 903201] One student assessed as a Fluent English Speaker was incorrectly reported in the ESOL Program. An ELL Committee was convened on February 5, 2016, and recommended that the student be exited as of a date certain in the February 2016 reporting survey period (February 12, 2016). We propose the following adjustment:

103 Basic 9-12	.2334	
130 ESOL	(.2334)	.0000

16. [Ref. 903270] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 120 of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.2417	
130 ESOL	(.2417)	.0000

.0000

Gulf Coast Charter Academy South School (#9034)

17. [Ref. 903471] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the District School Board to teach such students out of field until February 9, 2016, which was after the October 2015 reporting survey period. We also noted that the students' parents were not notified of the teacher's out-of-field status until February 12, 2016, which was after the October 2015 reporting survey period. We propose the following adjustment:

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Gulf Coast Charter Academy South School (#9034) (Continued)		
101 Basic K-3	.7144	
130 ESOL	(.7144)	.0000
		.0000
Proposed Net Adjustment		**(1.2073)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Collier County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules and related FTE are accurately reported for each school; (2) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (3) ESE students are reported in accordance with the student's *Matrix of Services* forms; (4) *ELL Student Plans* are complete and include the students' instructional programs and courses that employ ESOL strategies; (5) students' course schedules are reported in accordance with the instructional minutes indicated on the schools' bell schedules; (6) students who have been exited from the ESOL program are reported in the correct instructional program; (7) virtual education students meet eligibility requirements prior to enrollment in virtual instruction program courses; (8) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (9) parents are timely and appropriately notified of teachers' out-of-field status; and (10) teachers of ELL students earn the number of in-service training points required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*
Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*
FTE General Instructions 2015-16

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (ESOL)

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

FTE General Instructions 2015-16

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, FAC, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2015 Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY
FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Collier County District School Board (District), the FEFP, the FTE, and related areas is described below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Collier County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Collier County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 59 schools other than charter schools, 5 charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students. For the fiscal year ended June 30, 2016, State funding totaling $25.1 million was provided through the FEFP to the District for the District-reported 45,342.38 unweighted FTE as recalibrated, which included 2,235.80 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at

50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the Department of Juvenile Justice FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *K-20 General Provisions*
Chapter 1001, Florida Statutes, *K-20 Governance*
Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*
Chapter 1003, Florida Statutes, *Public K-12 Education*
Chapter 1006, Florida Statutes, *Support for Learning*
Chapter 1007, Florida Statutes, *Articulation and Access*
Chapter 1010, Florida Statutes, *Financial Matters*
Chapter 1011, Florida Statutes, *Planning and Budgeting*
Chapter 1012, Florida Statutes, *Personnel*
SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*
SBE Rules, Chapter 6A-4, FAC, *Certification*
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2016. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

	School	Findings
	Districtwide – Duplicate Course Reporting	1
1.	Gulfview Middle School	NA
2.	Naples High School	2
3.	Pinecrest Elementary School	NA
4.	Highlands Elementary School	3
5.	Poinciana Elementary School	NA
6.	Naples Park Elementary School	NA
7.	Immokalee High School	NA
8.	Barron Collier High School	4 and 5
9.	Golden Gate Middle School	6
10.	Village Oaks Elementary School	NA
11.	Golden Terrace Elementary School	7
12.	Sabal Palm Elementary School	NA
13.	Cypress Palm Middle School	8 and 9
14.	Mike Davis Elementary School	NA
15.	Eden Park Elementary School	NA
16.	Collier Virtual Instruction Program	10 and 11
17.	Collier Virtual Instruction Course Offerings	12 and 13
18.	Beacon High School	14
19.	Marco Island Academy*	15 and 16
20.	Gulf Coast Charter Academy South School*	17

* Charter School

AUDITOR GENERAL
STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Phone: (850) 412-2722
Fax: (850) 488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Collier County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Opinion

In our opinion, the Collier County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses[3] in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

[3] A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 27, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the Collier County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (680) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all survey periods. For example, a vehicle that transported students during the July and October 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (35,483) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
Teenage Parents and Infants	123
Hazardous Walking	1,645
IDEA – PK through Grade 12, Weighted	666
All Other FEFP Eligible Students	33,049
Total	35,483

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included in our error-rate determination.

Our examination results are summarized below:

Description	Students With Exceptions	Students Proposed Net Adjustment
Our tests included 455 of the 35,483 students reported as being transported by the District.	2	(2)
In conjunction with our general tests of student transportation we identified certain issues related to eight additional students.	8	(8)
Total	10	(10)

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the Department of Education.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2015-16* issued by the Department of Education. The Collier County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings	Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2015 reporting survey periods and the February and June 2016 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that seven students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as IDEA students and were not attending a non-residential DJJ Program during the July 2015 reporting survey period. We propose the following adjustments:

July 2015 Survey	
6 Days in Term	
All Other FEFP Eligible Students	(1)
October 2015 Survey	
90 Days in Term	
All Other FEFP Eligible Students	(2)

Findings		Students Transported Proposed Net Adjustments
February 2016 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(4)	(7)

2. [Ref. 52] Our general tests disclosed that one student was incorrectly reported for State transportation funding during the July 2015 reporting survey period. The student was attending a summer reading camp; however, only IDEA students enrolled in an ESE ESY Program or attending a non-residential DJJ Program are eligible for reporting during the summer reporting survey periods. We propose the following adjustment:

July 2015 Survey		
14 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	(1)

3. [Ref. 53] District records did not include documentation to support that two students in our test were transported during the July 2015 (one student) or October 2015 (one student) reporting survey periods. We propose the following adjustments:

July 2015 Survey		
10 Days in Term		
All Other FEFP Eligible Students	(1)	
October 2015 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(2)
Proposed Net Adjustment		**(10)**

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Collier County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students classified as IDEA, whose *IEPs* authorize ESY services, or students attending a non-residential DJJ program are reported for State transportation funding during the summer reporting survey periods; (2) only those students who are recorded on bus drivers' reports as having been transported by the District at least 1-day during the reporting survey period are reported for State transportation funding.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
Student Transportation General Instructions 2015-16

NOTES TO SCHEDULES

NOTE A - SUMMARY
STUDENT TRANSPORTATION

A summary discussion of the significant features of student transportation and related areas is described below:

1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

2. Transportation in Collier County

For the fiscal year ended June 30, 2016, the District received $7 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2015	72	132
October 2015	258	17,624
February 2016	261	17,573
June 2016	89	154
Totals	680	35,483

3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING
STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

CCPS

Office of the Superintendent
Collier County Public Schools

"Today's Learners - Tomorrow's Leaders"

March 27, 2017

Ms. Sherrill F. Norman, CPA
Auditor General State of Florida
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

We have reviewed the Preliminary and Tentative Florida Education Finance Program (FEFP) Full time Equivalent (FTE) Students and Student Transportation Audit Report for the fiscal year ended June 30, 2016. The District is in agreement with the findings as presented in this report and appreciates the unbiased and objective review of our reported data and corresponding internal controls. Several of our existing internal controls are the direct result of previous audits conducted by your office and/or based upon the review of audit reports of comparable districts.

We take the accuracy of our reported data seriously and will continue to modify internal controls and staff development to address the noted exceptions and improve future audit performance.

We would like to thank Mr. Christopher Tynes for the professional and courteous manner in which he conducted the audit.

Sincerely,

Kamela Patton

Kamela Patton, Ph.D.
Superintendent

cc: David Stump, Deputy Superintendent
Patrick Woods, Executive Director of Student and Staff Projections, Allocations & Reporting

5775 Osceola Trail | Naples, Florida 34109
p: 239.377.0001 | Visit us online: www.collierschools.com